



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF BARNEVELD WATER UTILITY

Principal Office: 403 EAST COUNTY RD
BARNEVELD, WI 53507-9752

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, MICHELLE WALKER of
(Person responsible for accounts)

VILLAGE OF BARNEVELD WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	02/21/2006
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF BARNEVELD WATER UTILITY**Utility Address:** 403 EAST COUNTY ID
BARNEVELD, WI 53507-9752**When was utility organized?** 1/1/1946**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS MICHELLE WALKER**Title:** VILLAGE CLERK**Office Address:**403 COUNTY HWY ID
BARNEVELD, WI 53507-9752**Telephone:** (608) 924 - 6861**Fax Number:** (608) 924 - 3056**E-mail Address:** barneveld@charterinternet.net

Individual or firm, if other than utility employee, preparing this report:

Name: CHERYL SIMMONS**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** csimmons@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: JIM NELSON**Title:** CHAIRMAN**Office Address:**403 COUNTRY HWY ID
BARNEVELD, WI 53507-9752**Telephone:** (608) 924 - 6861**Fax Number:** (608) 924 - 3056**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAY BENNETT, CPA**Title:** MANAGER**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbenett@johnsonblock.com**Date of most recent audit report:** 2/9/2005**Period covered by most recent audit:** 1/1/2004 - 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM DIMPFL**Title:** WATER OPERATOR**Office Address:**
403 COUNTY HWY ID
BARNEVELD, WI 53507-9752**Telephone:** (608) 924 - 2933**Fax Number:** (608) 924 - 3056**E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR GREG CLERKIN

MR JIM NELSON

MR JIM OWENS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	154,991	146,762	1
Operating Expenses:			
Operation and Maintenance Expense (401)	79,772	77,005	2
Depreciation Expense (403)	19,884	17,494	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,931	27,692	5
Total Operating Expenses	126,587	122,191	
Net Operating Income	28,404	24,571	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	28,404	24,571	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	50	0	8
Interest and Dividend Income (419)	11,562	4,229	9
Miscellaneous Nonoperating Income (421)	180,191	76,940	10
Total Other Income	191,803	81,169	
Total Income	220,207	105,740	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,646)	(6,646)	11
Other Income Deductions (426)	7,427	5,955	12
Total Miscellaneous Income Deductions	781	(691)	
Income Before Interest Charges	219,426	106,431	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	219,426	106,431	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	859,427	752,996	19
Balance Transferred from Income (433)	219,426	106,431	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,078,853	859,427	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	154,991		154,991	1
Total (Acct. 400):	154,991	0	154,991	
Operation and Maintenance Expense (401):				
Derived	79,772		79,772	2
Total (Acct. 401):	79,772	0	79,772	
Depreciation Expense (403):				
Derived	19,884		19,884	3
Total (Acct. 403):	19,884	0	19,884	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	26,931		26,931	5
Total (Acct. 408):	26,931	0	26,931	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	28,404	0	28,404	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

WATER TOWER LEASE REVENUE	50		50	9
Total (Acct. 418):	50	0	50	

Interest and Dividend Income (419):

INTEREST INCOME	11,562	0	11,562	10
Total (Acct. 419):	11,562	0	11,562	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water		180,191	180,191	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	180,191	180,191
TOTAL OTHER INCOME:	11,612	180,191	191,803

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,646)		(6,646) 13
NONE	0	0	0 14
Total (Acct. 425):	(6,646)	0	(6,646)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		7,427	7,427 15
NONE	0	0	0 16
Total (Acct. 426):	0	7,427	7,427
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,646)	7,427	781

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	46,662	172,764	219,426
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	457,177	402,250	859,427 23
Total (Acct. 216):	457,177	402,250	859,427
Balance Transferred from Income (433):			
Derived	46,662	172,764	219,426 24
Total (Acct. 433):	46,662	172,764	219,426
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	503,839	575,014	1,078,853

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	154,991	0	0	0	154,991	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	154,991	0	0	0	154,991	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,855,734	1,341,254	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	371,983	396,755	2
Net Utility Plant	1,483,751	944,499	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	404,418	366,642	8
Temporary Cash Investments (132)	27,952	27,100	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,036	14,987	11
Other Accounts Receivable (143)	585	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,491	3,193	14
Materials and Supplies (150)	2,351	2,351	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	461,833	414,273	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,945,584	1,358,772	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	537,621	317,347	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,078,853	859,427	23
Total Proprietary Capital	1,616,474	1,176,774	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	152,443	1,654	28
Payables to Municipality (233)	32,794	28,809	29
Customer Deposits (235)			30
Taxes Accrued (236)	24,251	25,267	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	209,488	55,730	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	119,622	126,268	36
Total Deferred Credits	119,622	126,268	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,945,584	1,358,772	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,341,254	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,162,529	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	693,205	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,855,734	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	253,791	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	118,192	0	0	0	12
Total Accumulated Provision	371,983	0	0	0	
Net Utility Plant	1,483,751	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	252,454				252,454	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,884				19,884	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,262				1,262	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,146	0	0	0	21,146	16
Debits during year						17
Book cost of plant retired	19,809				19,809	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	19,809	0	0	0	19,809	25
Balance end of year (110.1)	253,791	0	0	0	253,791	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	144,301				144,301	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	7,427				7,427	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,427	0	0	0	7,427	16
Debits during year						17
Book cost of plant retired	33,536				33,536	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	33,536	0	0	0	33,536	25
Balance end of year (110.1)	118,192	0	0	0	118,192	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,351	2,351	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,351	2,351	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	317,347	1
Changes during year (explain):		
TIF DISTRICT ADDITIONS	220,274	2
Balance end of year	537,621	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,267	1
Accruals:		
Charged water department expense	26,931	2
Charged electric department expense		3
Charged sewer department expense	425	4
Other (explain):		
NONE		5
Total Accruals and other credits	27,356	
Taxes paid during year:		
County, state and local taxes	26,290	6
Social Security taxes	1,948	7
PSC Remainder Assessment	134	8
Other (explain):		
NONE		9
Total payments and other debits	28,372	
Balance end of year	24,251	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,036	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,036	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
WATER TOWER ATTENNA RENT	585	11
Total (Acct. 143):	585	
Receivables from Municipality (145):		
DUE FROM GENERAL - ADDITIONAL HYDRANT RENTAL	4,043	12
DUE FROM GENERAL - TAX ROLL	1,485	13
DUE FROM SEWER - SHARED METER COSTS	5,963	14
Total (Acct. 145):	11,491	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL - 4TH QUARTER EXPENSES	32,794	18
Total (Acct. 233):	32,794	
Other Deferred Credits (253):		
Regulatory Liability	119,622	19
NONE		20
Total (Acct. 253):	119,622	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	978,616	0	0	0	978,616	1
Materials and Supplies	2,351	0	0	0	2,351	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	253,122	0	0	0	253,122	4
Customer Advances for Construction					0	5
Regulatory Liability	122,945	0	0	0	122,945	6
					0	7
Average Net Rate Base	604,900	0	0	0	604,900	
Net Operating Income	28,404	0	0	0	28,404	8
Net Operating Income as a percent of						
Average Net Rate Base	4.70%	N/A	N/A	N/A	4.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	126,268	0	0	0	126,268	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,646	0	0	0	6,646	3
Other (specify):						
NONE					0	4
Balance End of Year	119,622	0	0	0	119,622	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

February 21, 2006

Village Board
Village of Barneveld
Barneveld, Wisconsin 53507

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Barneveld as of December 31, 2005, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Barneveld and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	152,398	145,214	1
Total Sales of Water	152,398	145,214	
Other Operating Revenues			
Forfeited Discounts (470)	238	209	2
Other Water Revenues (474)	2,355	1,339	3
Total Other Operating Revenues	2,593	1,548	
Total Operating Revenues	154,991	146,762	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	46,915	47,006	4
General Operating Expenses (680-690)	32,857	29,999	5
Total Operation and Maintenance Expenses	79,772	77,005	
Other Operating Expenses			
Depreciation Expense (403)	19,884	17,494	6
Amortization Expense (404)		0	7
Taxes (408)	26,931	27,692	8
Total Other Operating Expenses	46,815	45,186	
Total Operating Expenses	126,587	122,191	
NET OPERATING INCOME	28,404	24,571	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	18	372	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	18	372	
Metered Sales to General Customers (461)				
Residential	398	20,745	75,124	4
Commercial	42	5,925	20,303	5
Industrial				6
Total Metered Sales to General Customers (461)	440	26,670	95,427	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		52,175	8
Other Sales to Public Authorities (464)	8	497	4,424	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	452	27,185	152,398	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	52,175	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	52,175	
Forfeited Discounts (470):		
Customer late payment charges	238	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	238	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,334	7
Other (specify):		
MISCELLANEOUS	1,021	8
Total Other Water Revenues (474)	2,355	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	20,487	19,343	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	15,066	14,061	3
Chemicals (630)	935	795	4
Supplies and Expenses (640)	5,341	2,650	5
Repairs of Water Plant (650)	3,766	8,442	6
Transportation Expenses (660)	1,320	1,715	7
Total Plant Operation and Maintenance Expenses	46,915	47,006	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	18,050	16,651	8
Office Supplies and Expenses (681)	4,236	4,011	9
Outside Services Employed (682)	2,500	2,104	10
Insurance Expense (684)	3,340	2,965	11
Employees Pensions and Benefits (686)	2,703	2,507	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	2,028	1,761	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	32,857	29,999	
Total Operation and Maintenance Expenses	79,772	77,005	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		24,252	25,267	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		401	483	2
Net property tax equivalent		23,851	24,784	
Social Security		2,946	2,745	3
PSC Remainder Assessment		134	163	4
Other (specify): NONE			0	5
Total tax expense		26,931	27,692	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176453				3
County tax rate	mills		4.893922				4
Local tax rate	mills		6.288278				5
School tax rate	mills		10.067404				6
Voc. school tax rate	mills		1.680084				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.106141				10
Less: state credit	mills		1.354304				11
Net tax rate	mills		21.751837				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.288278				14
Combined School Tax Rate	mills		11.747488				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.035766				17
Total Tax Rate	mills		23.106141				18
Ratio of Local and School Tax to Total	dec.		0.780562				19
Total tax net of state credit	mills		21.751837				20
Net Local and School Tax Rate	mills		16.978648				21
Utility Plant, Jan. 1	\$	1,341,254	1,341,254				22
Materials & Supplies	\$	2,351	2,351				23
Subtotal	\$	1,343,605	1,343,605				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,343,605	1,343,605				26
Assessment Ratio	dec.		1.063100				27
Assessed Value	\$	1,428,386	1,428,386				28
Net Local & School Rate	mills		16.978648				29
Tax Equiv. Computed for Current Year	\$	24,252	24,252				30
Tax Equivalent per 1994 PSC Report	\$	22,080					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	24,252					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,425		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	137,069		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	10,724		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	149,218	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,958		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,864		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	83,822	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,850		23
Total Water Treatment Plant	7,850	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,425	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			137,069	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			10,724	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	149,218	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			41,958	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,864	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	83,822	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,850	23
Total Water Treatment Plant	0	0	7,850	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	509		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	159,650		26
Transmission and Distribution Mains (343)	249,072	337,095	27
Fire Mains (344)	0		28
Services (345)	44,423	24,614	29
Meters (346)	49,811	803	30
Hydrants (348)	27,282	25,122	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	530,747	387,634	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,825		35
Computer Equipment (372.1)	5,441		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	13,801		38
Other Tangible Property (390)	0		39
Total General Plant	23,067	0	
Total utility plant in service directly assignable	794,704	387,634	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	794,704	387,634	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			509	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			159,650	26
Transmission and Distribution Mains (343)	16,102		570,065	27
Fire Mains (344)			0	28
Services (345)	2,277		66,760	29
Meters (346)	70		50,544	30
Hydrants (348)	1,360		51,044	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	19,809	0	898,572	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			3,825	35
Computer Equipment (372.1)			5,441	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			13,801	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	23,067	
Total utility plant in service directly assignable	19,809	0	1,162,529	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	19,809	0	1,162,529	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	403,168	114,321	27
Fire Mains (344)	0		28
Services (345)	89,513	34,535	29
Meters (346)	0		30
Hydrants (348)	53,869	31,335	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	546,550	180,191	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	546,550	180,191	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	546,550	180,191	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	26,273		491,216 27
Fire Mains (344)			0 28
Services (345)	4,623		119,425 29
Meters (346)			0 30
Hydrants (348)	2,640		82,564 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	33,536	0	693,205
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	33,536	0	693,205
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	33,536	0	693,205

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,775	2,775	1
February			2,461	2,461	2
March			2,727	2,727	3
April			2,550	2,550	4
May			2,974	2,974	5
June			2,943	2,943	6
July			3,092	3,092	7
August			2,930	2,930	8
September			2,686	2,686	9
October			2,767	2,767	10
November			2,580	2,580	11
December			2,585	2,585	12
Total annual pumpage	0	0	33,070	33,070	
Less: Water sold				27,185	13
Volume pumped but not sold				5,885	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				238	16
Volume related to equipment/system malfunction				240	17
Non-utility volume NOT included in water sales				225	18
Total volume not sold but accounted for				703	19
Volume pumped but unaccounted for				5,182	20
Percent of water lost				16%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
174					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				174	24
Date of maximum: 1/17/2005					25
Cause of maximum:					26
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				62	27
Date of minimum: 8/14/2005					28
Total KWH used for pumping for the year				126,882	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN STREET	1	307	16	110,000	Yes	1
VALDERS BLVD & ARNESON RD	2	1,142	10	467,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	RESERVOIR	1
Location	MAIN STREET	VALDERS BLVD	MAIN STREET	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	DEMUTT	FRANKLIN	BLANK	5
Year Installed	1946	2001	1973	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	152	360	1	8
Pump Motor or Standby Engine Mfr	LAYNE	SIMMONS	BLANK	9
Year Installed	1946	2001	1973	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	75	15	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STANDBY			14
Location	MAIN ST			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	BLANK			22
Year Installed	1973			23
Type	ELECTRIC			24
Horsepower	5			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TANK	TANK 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4
			5
Year constructed	1976	1973	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	130	110	10
Total capacity in gallons (actual)	120,000	40,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	57	0	0	0	57
M	D	1.500	930	0	0	0	930
M	D	2.000	2,532	0	430	0	2,102
M	D	6.000	25,253	185	1,254	0	24,184
M	D	8.000	13,391	3,913	20	0	17,284
M	D	10.000	2,056	2,695	0	0	4,751
Total Within Municipality			44,219	6,793	1,704	0	49,308
Total Utility			44,219	6,793	1,704	0	49,308

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	310	0	0	0	310	2	1
M	1.000	57	54	23	0	88	40	2
M	1.500	9	0	0	0	9		3
M	2.000	4	0	0	0	4		4
M	6.000	1	0	0	0	1		5
Total Utility		381	54	23	0	412	42	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	422	6	1	0	427	17	1
1.000	16	2	0	0	18	0	2
1.500	10	0	0	0	10	0	3
2.000	5	0	0	0	5	0	4
Total:	453	8	1	0	460	17	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	398	18	0	4	0	7	427	1
1.000	0	15	0	0	0	3	18	2
1.500	0	7	0	1	0	2	10	3
2.000	0	2	0	3	0	0	5	4
Total:	398	42	0	8	0	12	460	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	78	18	4		92	2
Total Fire Hydrants	78	18	4	0	92	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	92
Number of distribution system valves end of year:	178
Number of distribution valves operated during year:	89

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C 640 increased by \$2,691 as a result of additional water sample testing.

A/C 650 decreased by \$4,676 as a result of 2004 being the last year for well amortization expense.

Reservoirs, Standpipes & Water Treatment (Page W-16)

General footnotes

Per utility personnel, the information reported in previous years under unit b & c is not reported in 2005. The unit was removed years ago and a retirement was recorded at that time, but the information was still being reported on this schedule in previous years.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were financed by the developer, the TIF District, and operating revenues of the Utility.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Service additions were financed by the developer, the TIF District, and operating revenues of the Utility.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The utility will test the required number of meters in the future.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
